

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
Debtors. : (Jointly Administered)
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ORDER UNDER 11 U.S.C. §§ 105, 363(b), 507(a)(8), 541, 1107, AND 1108
AUTHORIZING DEBTORS TO PAY PREPETITION SALES, USE,
TRUST FUND, AND OTHER TAXES AND RELATED OBLIGATIONS

("TAXES ORDER")

Upon the motion, dated October 8, 2005 (the "Motion"), of Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), for an order (the "Order") under 11 U.S.C. §§ 105, 363(b), 507(a)(8), 541, 1107, and 1108 authorizing the Debtors to pay the Prepetition Taxes¹ to various taxing, licensing, and other government authorities (the "Taxing Authorities"); and upon the Affidavit Of Robert S. Miller, Jr. In Support Of Chapter 11 Petitions And First Day Orders, sworn to October 8, 2005; and upon the record of the hearing held on the Motion; and this Court having determined that the relief requested in the Motion is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest; and it appearing that proper and adequate notice of the Motion has been given and that no other or further notice is necessary; and after due deliberation thereon; and good and sufficient cause appearing therefor, it is hereby

¹ "Prepetition Taxes" includes the following taxes: (a) state and local sales and gross receipts taxes, (b) use taxes, (c) the Michigan Single Business Tax, (d) the Wisconsin Partnership Withholding Tax, (e) franchise taxes and de minimis registration fees, (f) business license fees and report taxes, (g) the Ohio Kilowatt-Hour Tax, and (h) other similar taxes.

ORDERED, ADJUDGED, AND DECREED THAT:

1. The Motion is GRANTED.
2. The Debtors be, and they hereby are, authorized but not directed to pay all Prepetition Taxes to the Taxing Authorities in the ordinary course of their businesses.
3. All applicable banks and other financial institutions are hereby authorized and directed to receive, process, honor, and pay any and all checks and electronic transfers evidencing amounts paid by the Debtors pursuant to the Motion, whether they were issued before or after the October 8, 2005, the date of the Debtors' chapter 11 filings.
4. To the extent the Taxing Authorities have otherwise not received payment for all Prepetition Taxes owed, the Debtors are authorized to issue checks, or to provide for another means of payment, to the Taxing Authorities, to the extent necessary to pay all outstanding Prepetition Taxes.
5. This Order is without prejudice to the Debtors' rights to contest the amounts of any Prepetition Taxes on any grounds they deem appropriate.
6. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.
7. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Motion.

Dated: New York, New York
October 13, 2005

/s/ ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE